



UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

MARK E. FELGER (MF9985)
JERROLD N. POSLUSNY, JR. (JP7140)
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In re:

SHAPES/ARCH HOLDINGS L.L.C., et al.,

Debtors.

Case No. 08-14631(GMB)

Judge: Gloria M. Burns

Chapter: 11

**ORDER REDUCING AND ALLOWING ADMINISTRATIVE CLAIM OF
THE STATE OF NEW JERSEY DIVISION OF TAXATION**

The relief set forth on the following page, numbered two (2), is hereby **ORDERED**.

DATED: 4/23/2009



Honorable Gloria M. Burns
United States Bankruptcy Court Judge

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Shapes/Arch Holdings L.L.C., et al.

Case No. 08-14631 (GMB)

Order Expunging and Disallowing Administrative Claim of the State of New Jersey Division of Taxation

Upon consideration of the above-captioned debtors' (the "Debtors")¹ objection (the "Objection") to the administrative claim of the State of New Jersey Division of Taxation ("New Jersey") seeking to expunge and disallow the proof of claim, the response filed by New Jersey, and the parties having resolved the objection as set forth in this Order, notice of the Motion appearing appropriate, and for cause shown, it is hereby **ORDERED**:

1. That the Objection is SUSTAINED, as set forth herein.
2. That New Jersey's administrative proof of claim identified as claim no. 873 on the claims register is hereby allowed as an administrative claim in the amount of \$2,043.53, and shall be paid within ten (10) days of entry of this Order.
3. That the Debtors' and the Class 10 Liquidating Trustee's rights to file other objections to claims, including the claim referenced in this Objection is hereby fully reserved.

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¹ Unless otherwise defined herein, capitalized terms shall have the same meaning ascribed to them in the Objection.